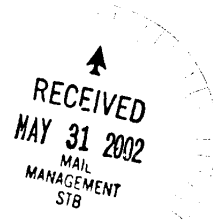




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May 30, 2002

Taledia Stokes  
Surface Transportation Board  
Recordation Office  
1925 K Street, N.W., Suite 70  
Washington D.C. 20423

RECORDATION NO. 23987 FILED

JUN 3 '02 12:11 PM

SURFACE TRANSPORTATION BOARD

Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of February 1, 2002 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**  
1211 Avenue of the Americas, New York, NY 10036

Lessee: **THE SCOTTS COMPANY**  
14111 Scottslawn Rd., Marysville, OH 43401

### A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **THE SCOTTS COMPANY** covering 114 coal hopper cars with reporting marks and numbers — CEFX 17534– CEFX 17672, NOT INCLUSIVE.

Please file this memorandum as a **PRIMARY** document and return one (1) stamped original to my attention. A check covering the filing fee of thirty dollars (\$30.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

  
Sherry Lewey  
Research/Development Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 1st day of February, 2002, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and THE SCOTTS COMPANY, a Ohio corporation, with an address at 14111 Scottslawn Rd., Marysville, OH 43041 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of February 1, 2000 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Joseph L. Mankowski  
Name: JOSEPH L. MANKOWSKI  
Title: VICE PRESIDENT/RAIL RESOURCES

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

THE SCOTTS COMPANY

By: Michael J. Burzinski  
Name: Michael J. Burzinski  
Title: VP Corp Purch Spc

RECORDATION NO. 23987 FILED  
JUN 3 '02 12:11 PM  
SURFACE TRANSPORTATION BOARD

**SCHEDULE A**

Quantity  
114

Equipment Description  
4,650 c.f. covered hopper cars with  
gravity gates and trough hatches

Car Marks and Numbers

1	CEFX	17534	39	CEFX	17585	77	CEFX	17632
2	CEFX	17535	40	CEFX	17586	78	CEFX	17633
3	CEFX	17537	41	CEFX	17587	79	CEFX	17634
4	CEFX	17539	42	CEFX	17588	80	CEFX	17635
5	CEFX	17540	43	CEFX	17589	81	CEFX	17636
6	CEFX	17541	44	CEFX	17590	82	CEFX	17637
7	CEFX	17543	45	CEFX	17591	83	CEFX	17638
8	CEFX	17545	46	CEFX	17593	84	CEFX	17639
9	CEFX	17546	47	CEFX	17594	85	CEFX	17640
10	CEFX	17547	48	CEFX	17596	86	CEFX	17641
11	CEFX	17548	49	CEFX	17597	87	CEFX	17642
12	CEFX	17549	50	CEFX	17598	88	CEFX	17643
13	CEFX	17552	51	CEFX	17599	89	CEFX	17644
14	CEFX	17553	52	CEFX	17600	90	CEFX	17645
15	CEFX	17554	53	CEFX	17601	91	CEFX	17646
16	CEFX	17555	54	CEFX	17603	92	CEFX	17647
17	CEFX	17556	55	CEFX	17604	93	CEFX	17648
18	CEFX	17557	56	CEFX	17605	94	CEFX	17649
19	CEFX	17558	57	CEFX	17606	95	CEFX	17650
20	CEFX	17559	58	CEFX	17608	96	CEFX	17651
21	CEFX	17560	59	CEFX	17610	97	CEFX	17652
22	CEFX	17561	60	CEFX	17611	98	CEFX	17654
23	CEFX	17562	61	CEFX	17612	99	CEFX	17655
24	CEFX	17564	62	CEFX	17613	100	CEFX	17656
25	CEFX	17565	63	CEFX	17614	101	CEFX	17657
26	CEFX	17566	64	CEFX	17616	102	CEFX	17658
27	CEFX	17568	65	CEFX	17617	103	CEFX	17659
28	CEFX	17569	66	CEFX	17619	104	CEFX	17660
29	CEFX	17570	67	CEFX	17620	105	CEFX	17661
30	CEFX	17571	68	CEFX	17621	106	CEFX	17663
31	CEFX	17572	69	CEFX	17622	107	CEFX	17664
32	CEFX	17573	70	CEFX	17623	108	CEFX	17665
33	CEFX	17575	71	CEFX	17624	109	CEFX	17666
34	CEFX	17578	72	CEFX	17626	110	CEFX	17667
35	CEFX	17580	73	CEFX	17627	111	CEFX	17668
36	CEFX	17582	74	CEFX	17628	112	CEFX	17669
37	CEFX	17583	75	CEFX	17630	113	CEFX	17670
38	CEFX	17584	76	CEFX	17631	114	CEFX	17672